



Liquor Division Authorization to Disclose Tax Information

Note: Each individual, partner, member, shareholder and/or entity must each complete a separate authorization form.

1. Taxpayer Information

Name of Taxpayer(s)/Applicant(s)/Licensee(s)		Social Security Number(s) [][][] - [][] - [][][][] [][][] - [][] - [][][][]
Liquor License Number		FEIN [][] - [][][][][][][][]
Trade Name of Premises		
Address		
City	State	Zip Code
Telephone Number	Fax Number	Email Address

2. Authorization of Representative

Name of Representative Liquor Division Specialist		Name of Firm (if applicable) Montana Department of Revenue
Address 2517 Airport Road		
City Helena	State Montana	Zip Code 59601
Telephone Number (406) 444-0713	Fax Number (406) 444-0722	

3. Purpose of this Form

This form authorizes the liquor division specialist(s) to acquire confidential taxpayer information from the Business and Income Taxes Division for the named taxpayer(s) on this form.

4. Signature

If a tax matter concerns a joint return, both husband and wife need to sign and provide applicable identification numbers. A signature by both is not required in any other circumstance. A signature by a corporate officer, partner, guardian, executor, receiver, administrator, or trustee on behalf of the taxpayer certifies that the signer has the authority to execute the form on behalf of the taxpayer.

We cannot honor this authorization of disclosure if it is not signed and dated.

Signature

Date

Title (if applicable)

Print Name

Signature of Spouse (if applicable)

Date

Title (if applicable)

Print Name of Spouse

Authorization takes effect once the Montana Department of Revenue receives this form. This form applies only to a liquor division application for licensing.

5. Filing this Form

Please mail or fax this form to the address and number shown below.

Mail to: Montana Department of Revenue
Attn: Liquor Division Authorization
PO Box 7149
Helena, MT 59604-7149

Fax to: (406) 444-6642

Liquor Division

Authorization to Disclose Tax Information

Section 1. Taxpayer Information.

Each business entity or owner needs to independently complete this form. The seller may not inquire for the applicant or vice versa.

Entities applying for a license—including C corporations, S corporations, LLCs taxed as partnerships, LLCs taxed as corporations and LLCs taxed as sole proprietors—need to complete this form.

Individual license holders and members, shareholders and other owners with 10% or greater interest in a business entity need to complete the disclosure form.

Individual. Enter the requested information in the boxes provided. Please do not enter your representative's address or post office box as your own. If you and your spouse are filing a joint return and are designating the same representative(s), also enter your spouse's information, if different from yours.

Corporation, partnership, limited liability company or association. Enter the name, FEIN, telephone number and business address. If this form is being prepared for corporations filing a combined tax return, a list of subsidiaries is required.

Trust. Enter the name, title, telephone number and address of the trustee, and the name and FEIN of the trust.

Estate. Enter the name, title and address of the decedent's personal representative, and the name and identification number of the estate. The identification number for an estate includes both the FEIN, if the estate has one, and the decedent's SSN.

Section 2. Authorization of Representative.

This information has been entered for you.

Section 3. Purpose of this Form.

Before the Montana Department of Revenue's Liquor Division can approve any type of transfer, issuance or corporate structure change of any alcoholic beverage license, a person (as defined in ARM 42.12.401) has to comply with Montana's licensing criteria. This process requires that sellers and applicants be in good standing with the

Montana Department of Revenue, Business and Income Taxes Division.

This form authorizes the Montana Department of Revenue Liquor Division staff to access your confidential tax information. This access allows the specialist to verify compliance with filing and payment of taxes in Montana.

Section 4. Signature.

Individual. Please sign and date the form. If you are filing a joint return with your spouse, you and your spouse both need to sign.

Corporation or association. An officer with authority to bind the corporation needs to sign.

Partnership. All partners need to sign unless one partner is authorized to act in the name of the partnership. A partner is authorized to act in the name of the partnership if, under state law, the partner has authority to bind the partnership. A copy of such authorization must be attached.

LLC. If the LLC is member managed, all members need to sign, unless one member is authorized to act in the name of the LLC. A copy of such authorization must be attached. If the LLC is manager managed, the manager needs to sign.

Estate, trust or other fiduciary. The personal representative of an estate needs to sign. The trustee of a trust needs to sign. If a guardian or conservator has been appointed for a taxpayer, that person needs to sign. In all cases, the fiduciary needs to include the representative capacity in which that person is signing, such as "John Doe, guardian of Jane Doe."

Section 5. Filing this Form.

Each individual and entity associated with your liquor license needs to complete a separate authorization form. You will need to mail or fax this form to the address or number shown below.

Important: Please do not include this authorization form with your liquor license application.

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